

“Exhibit G-18”

STATEMENT OF ACCOUNT

RAY QUINNEY & NEBEKER

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

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FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

October 23, 2006
Invoice No. *****

For Legal Services Rendered Through August 31, 2006

Thomas J. Allison

Matter No. 34585-00026

Diversified-Case Administration

08/01/06 A Jarvis	.06 Conference with P. Hunt regarding plan issues, plan drafting.
08/01/06 A Jarvis	2.34 Draft disclosure statement, plan revisions.
08/01/06 A Jarvis	.10 Telephone conference with T. Allison regarding plan issues, negotiations with bidders, exclusivity extension.
08/01/06 A Jarvis	.20 Telephone conference with J. Atkinson and J. Nugent regarding plan provisions.
08/01/06 E Monson	.30 Review e-mails from L. Schwartzer regarding opposition to motion to distribute (.1); review e-mails from A. W. Jarvis and S. C. Strong and B. J. Kotter regarding bid proposals (.5); review e-mails from A. W. Jarvis regarding exclusivity period and plan filing (.3).
08/01/06 S Strong	.40 Telephone conference with R. Walker regarding Diversified security interest in IP equity (0.2); confer with A. W. Jarvis and K. G. Glade regarding same (0.2).

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 2
October 23, 2006

08/01/06 S Strong	.23 Exchange emails with K. G. Glade regarding collateral information requested by potential purchaser under a Plan (0.2); review signed confidentiality agreement from purchaser under a Plan, and forward same to J. Nugent and J. Reed (0.2); review emails from S. Freeman and A. W. Jarvis regarding plan process issues and exclusivity, and exchange emails with A. W. Jarvis regarding same (0.3).
08/02/06 P Hunt	.37 Read e-mails regarding plan/exclusivity issues (.3); read disclosure statement and determine information needed for plan formation (.3); read new bidder term sheet regarding plan structure (.5).
08/02/06 A Jarvis	.16 Telephone conference with J. Atkinson and J. Nugent regarding plan issues, plan draft.
08/02/06 A Jarvis	.47 Conference call with potential bidder regarding interest, terms of bid.
08/02/06 A Jarvis	.13 Telephone conference with T. Allison, J. Atkinson, J. Reed regarding negotiations with bidder.
08/02/06 A Jarvis	.40 Review and revise plan and disclosure statement.
08/03/06 P Hunt	2.10 Work on plan formation and strategy (.5); review potential bid (.1); draft plan with new information contained in bid (5.7).
08/03/06 A Jarvis	.10 Correspondence regarding bidder inquiries, potential offer.
08/03/06 S Strong	.10 Telephone conference with A. W. Jarvis regarding negotiations with potential purchaser under a plan (0.2); email to T. Allison regarding same (0.1).
08/03/06 S Strong	.17 Discuss case background and Plan drafting issues and strategies with P. Hunt (.5).
08/04/06 P Hunt	2.53 Draft plan.
08/06/06 A Jarvis	.50 Correspondence on plan issues, collection issues, negotiations with bidders.

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 3
October 23, 2006

08/07/06 P Hunt	2.23 Draft plan, including drafting of claims procedure and implementation sections (6.7).
08/07/06 A Jarvis	.53 Telephone conference with potential bidders regarding confidential proposal to be submitted by bidder; correspondence regarding same; review of term sheet.
08/07/06 S Strong	.07 Review confidentiality agreements from 2 new proposed purchasers under a plan, and telephone conference with J. Reed regarding same (.2).
08/08/06 P Hunt	1.00 Telephone conference with A. W. Jarvis regarding motion to extend exclusive period (.1) research on Ninth Circuit 1121(d) standard (.7); read cases (.5); review docket to get information on committees (.3); draft motion to approve stipulation on exclusive period (1.4).
08/08/06 A Jarvis	.50 Review purchase offers, presentation prepared for Committee meeting.
08/08/06 A Jarvis	.13 Discussion with T. Allison and S. Smith regarding plan options, committee meeting.
08/08/06 A Jarvis	.10 Correspondence regarding preparation of materials for Committee for plan evaluation.
08/08/06 S Strong	.17 Discussions with T. Allison, J. Atkinson and A. W. Jarvis reorganization strategies and potential purchasers under a plan (.5).
08/09/06 P Hunt	.17 Read e-mail from A. W. Jarvis regarding stipulated order on exclusive periods (.1); draft stipulated order regarding extending exclusive periods (.5).
08/09/06 A Jarvis	.10 Correspondence on order extending exclusivity.
08/09/06 S Strong	.80 Telephone conference with A. W. Jarvis regarding stipulated order needed regarding Plan exclusivity (0.1); confer with P. Hunt regarding exclusivity issues (0.2); prepare draft of stipulation to extend exclusivity and circulate for internal review (0.9); exchange emails with A. Landis regarding exclusivity (0.2); exchange emails with committees counsel regarding same (0.2); exchange emails with A. W. Jarvis regarding same (0.2); revise proposed

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 4
October 23, 2006

stipulated order regarding exclusivity and transmit to committees counsel for signature (0.3); exchange further emails with committees counsel regarding same (0.3).

- 08/09/06 S Strong .03 Review confidentiality agreement for new proposed purchaser under a plan and email to J. Reed regarding same (.1).
- 08/10/06 A Jarvis .33 Telephone conference with potential bidders, follow up conference with Mesirow regarding same.
- 08/10/06 A Jarvis .10 Correspondence on order for extension of exclusive period.
- 08/10/06 S Strong .70 Review email from C. Pajak regarding changes to stipulation regarding exclusivity, made changes, voice message to A. W. Jarvis and exchange emails with T. Allison regarding same (0.7); confer with P. Hunt and B. J. Kotter regarding same (0.3); regarding-circulate proposed Stipulated Order regarding exclusivity to committees counsel for signature, review responses, and exchange follow-up emails regarding same (0.4); exchange emails with local counsel regarding lodging of proposed stipulated order, and telephone conferences with A. Hosey and L. Dorsey regarding same (0.7).
- 08/10/06 E Toscano .30 Follow-up on title report requests.
- 08/11/06 A Jarvis .13 Correspondence on extension of exclusive period.
- 08/11/06 E Monson .10 Discussions with S. C. Strong regarding issues on extension of exclusivity period and review e-mails (.3).

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 5
October 23, 2006

08/11/06 S Strong	.23 Exchange emails with C. Pajak and A. Jarvis regarding status of Stipulated Order regarding exclusivity (0.2); review docket regarding same and telephone conference with local counsels office regarding same (0.2); review Stipulated Order as entered today, review email from A. Landis regarding same, and email to and telephone conference with A. W. Jarvis regarding same (0.3).
08/11/06 S Strong	.07 Exchange emails with J. Nugent regarding confidentiality agreement from proposed purchaser under a plan (.2).
08/11/06 E Toscano	.30 Follow-up on title reports related to Epic.
08/12/06 A Jarvis	.10 Correspondence with potential purchaser regarding discussions with committees.
08/12/06 A Jarvis	.13 Correspondence with T. Allison regarding plan options.
08/13/06 P Hunt	1.97 Read and analyze Bidder 2 letter of intent (.6); revise plan draft with Bidder 2 letter of intent terms (5.3).
08/14/06 A Jarvis	.07 Telephone conference with potential purchaser regarding discussions with committees, revised term sheet.
08/14/06 A Jarvis	.17 Telephone conference with T. Allison and B. Faisal regarding sales process, formulation of plan.
08/14/06 A Jarvis	.33 Conference call with Committees regarding plan discussions.
08/14/06 A Jarvis	.13 Correspondence regarding plan discussions.
08/14/06 A Jarvis	.07 Correspondence with potential purchaser regarding further negotiations.
08/15/06 A Jarvis	.10 Correspondence with potential purchaser.
08/15/06 B Kotter	1.30 Review and analysis of Diversified Operating Agreement (1.3).

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 6
October 23, 2006

08/16/06 A Jarvis	.80	Meeting with potential purchaser, Mesirow team regarding plan issues.
08/16/06 A Jarvis	.50	Meeting with potential purchaser regarding plan options, possible plan structures, committee discussions.
08/16/06 A Jarvis	.17	Correspondence on plan issues, structure.
08/16/06 S Tingey	.60	Revise EPIC acknowledgement consistent with conversations with R. Walker (0.4); memo to J. Hermann and M. Levinson regarding EPIC (0.2).
08/17/06 A Jarvis	.10	Correspondence on potential purchaser, term sheet.
08/17/06 A Jarvis	.10	Correspondence with potential purchaser.
08/17/06 A Jarvis	.07	Correspondence with Mesirow team regarding plan discussions.
08/17/06 A Jarvis	.10	Correspondence with Mesirow regarding plan issues.
08/17/06 R Madsen, II	1.00	Continued documentary and factual research with respect to pending litigation, specifically, Prospect High Income Fund, et al. v. USA Capital Diversified Trust Deed Fund, LLC et al., Eighth Judicial District Court - Clark County, State of Nevada, Case No. 02-A-453232, Filed 7/11/2002; outline of pending issues and local counsel for respective parties.
08/18/06 A Jarvis	.47	Conference call with T. Allison regarding plan issues, Ashby loans, negotiations.
08/18/06 A Jarvis	.13	Conference call with bidder and T. Allison regarding negotiations on bid.
08/18/06 A Jarvis	.30	Conference call with S. C. Strong and J. Atkinson regarding plan, document issues.
08/19/06 A Jarvis	.17	Correspondence on plan issues.
08/21/06 P Hunt	.23	Office conference with A. W. Jarvis and S. C. Strong regarding plan issues (.7).

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 7
October 23, 2006

08/21/06 A Jarvis	.30	Correspondence on suit against Diversified.
08/21/06 A Jarvis	.13	Telephone conference with T. Allison regarding plan issues, IP issues, committee negotiations.
08/21/06 A Jarvis	.07	Correspondence with J. Atkinson regarding disclosure statement.
08/21/06 A Jarvis	.27	Conference with S. C. Strong and P. Hunt regarding plan and disclosure statement provisions, conforming same; discussion of how to treat certain issues and additional information needed.
08/21/06 A Jarvis	.50	Telephone conference with J. Atkinson, S. C. Strong, and T. Allison regarding document issues, meeting with J. Milanowski's attorney.
08/21/06 A Jarvis	.10	Correspondence on plan issues.
08/21/06 A Jarvis	.10	Correspondence on exhibits to plan.
08/21/06 A Jarvis	.17	Correspondence on disclosure statement.
08/21/06 R Madsen, II	1.30	Communications with Rob Olson, Official Committee of Equity Security Holders of USA Capital Diversified Trust Deed Fund, LLC, regarding Prospect High Income Fund v. USA Capital; research Delaware Bankruptcy Case "In regarding Epic".
08/21/06 S Strong	.30	Review emails from A. W. Jarvis regarding litigation involving Diversified, review form of Joint Privilege Agreement and send same to R. H. Madsen (.3).
08/21/06 S Strong	.63	Meet with A. W. Jarvis and P. Hunt regarding development of Plan and Disclosure Statement (0.8); exchange emails with J. Atkinson regarding same (0.2); review outline of Disclosure Statement and early draft of Plan, and analyze issues for drafting of Disclosure Statement (0.9).

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 8
October 23, 2006

- 08/21/06 S Strong .23 Review and revise proposed changes to confidentiality agreement sent by potential asset purchaser under a plan, and send email to bidder attorney regarding same (0.6); exchange further emails with him regarding same (0.1).
- 08/21/06 S Strong .30 Telephone conference with B. Fasel and J. Reed regarding another potential plan funder's request for review of committees confidentiality agreements (0.1); telephone conference with E. A. Monson regarding same (0.1); review committees confidentiality agreements and send emails to B. Fasel and J. Reed regarding same (0.7).
- 08/22/06 P Hunt 3.17 Telephone conference with S. C. Strong and Mesirow team regarding plan and disclosure statement issues (1.1); office conference with S. C. Strong regarding plan and disclosure statement issues (.3); draft plan, including Articles 7-13, and revising Articles 1-7 to include new purchase information (8.1).
- 08/22/06 A Jarvis .30 Correspondence with M. Levinson regarding Diversified/IP issues.
- 08/22/06 A Jarvis 1.40 Meet with M. Levinson regarding preparation for negotiations with J. Milanowski on IP issues.
- 08/22/06 A Jarvis 2.30 Meet with M. Levinson and R. Walker regarding IP issues. (1/2 time)
- 08/22/06 A Jarvis .40 Telephone conference with S. C. Strong, T. Allison and S. Smith regarding meeting with J. Milanowski and R. Walker; plan negotiations.
- 08/22/06 A Jarvis .07 Correspondence on motion for extension of exclusivity.
- 08/22/06 R Madsen, II 1.00 Drafting Confidential Joint Privilege Agreement by and among USA Commercial Mortgage Company, USA Capital Realty Advisors, LLC, USA Capital Diversified Trust Deed Fund, LLC, USA Capital First Trust Deed Fund, LLC, USA Securities, LLC (the "Debtors") and the Official Committee of Equity Security Holders of USA Capital Diversified Trust Deed Fund, LLC.

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 9
October 23, 2006

08/22/06 S Strong	1.27 Participate in conference call with P. Hunt, J. Atkinson, J. Nugent and S. Smith regarding Plan and Disclosure Statement development and issues (0.9); further discussions with P. Hunt regarding Plan and disclosure statement issues (0.5); confer with A. W. Jarvis regarding same (0.3); telephone conference with A. W. Jarvis and S. Smith regarding same (0.2); work on drafting of Disclosure Statement (0.6); participate in conference call with A. W. Jarvis, T. Allison, and S. Smith regarding various Plan issues and proposed purchasers under a Plan (1.1); follow-up discussions with A. W. Jarvis regarding same (0.2).
08/22/06 S Strong	.13 Review confidentiality agreements for two new proposed purchasers under a Plan, and exchange emails with J. Reed regarding same (.4).
08/23/06 P Hunt	2.93 Telephone conference with A. W. Jarvis, S. C. Strong and Mesirow team regarding plan and disclosure statement issues (1.4); draft plan (7.4).
08/23/06 A Jarvis	.10 Conference with S. C. Strong regarding discussion of difficult issues to address in plan. (1/3 time)
08/23/06 A Jarvis	.30 Correspondence on plan issues. (1/3 time)
08/23/06 A Jarvis	.40 Telephone conference with R. Wasson and M. Levinson regarding IP issues, collection of receivable. (1/2 time)
08/23/06 A Jarvis	.30 Telephone conference with M. Levinson regarding IP issues, negotiations with J. Milanowski.
08/23/06 A Jarvis	.40 Telephone conference with P. Hunt regarding discussion of potential resolution of issues to be included in plan (.2); correspondence on review of plan proposal (.2). (1/3 time)
08/23/06 A Jarvis	1.00 Preparation of bills, fee application. (allocated time)

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 10
October 23, 2006

08/23/06 S Strong	1.07 Participate in telephone conference with A. W. Jarvis and T. Allison regarding Plan issues and developments (0.3); further discussions with A. W. Jarvis regarding same (0.2); participate in telephone conference with RQN and Mesirow Plan and Disclosure Statement teams regarding drafting and development of Plan and Disclosure Statement and related issues (1.3); further discussions with A. W. Jarvis and P. Hunt regarding same (0.2); review and analysis of revised draft of LOI received for bidder(0.4); confer with A. W. Jarvis regarding same (0.1); review of documents and analysis of issues relevant to drafting of Disclosure Statement (0.7).
08/23/06 E Toscano	.20 Continue followup with First American Title Company regarding the requested reports on the EPIC Resorts property.
08/24/06 P Hunt	2.67 Read new sale proposal (potential purchaser) (.5); office conference with S. C. Strong, joined by A. W. Jarvis regarding sale issues and revisions to plan (.7); revision to first bidder plan to include first potential purchaser's new offer (6.8).
08/24/06 A Jarvis	.10 Correspondence with B. J. Kotter regarding preparation of fee application. (1/3 time)
08/24/06 A Jarvis	.10 Correspondence on monthly fee statements (Diversified).
08/24/06 A Jarvis	.60 Review Ashby documents and correspondence regarding same.
08/24/06 A Jarvis	.20 Correspondence on disclosure statement. (1/3 time)
08/24/06 A Jarvis	.30 Review of information and R. Walker and correspondence regarding same.
08/24/06 A Jarvis	.30 Correspondence on plan provisions. (1/3 time)
08/24/06 A Jarvis	.13 Correspondence on tax issues (.2); correspondence with S. C. Strong regarding same (.2).

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 11
October 23, 2006

08/24/06 S Strong	.20 Review proposed Plan terms and comments on plan from FTDF committee and ECC committee, and forward same to P. Hunt (.6).
08/24/06 C Hurst	.83 Research liquidating trust agreements for plan.
08/25/06 P Hunt	.27 Compile and begin review of purchase term sheets (.3) office conferences with S. C. Strong regarding plan issues (.5).
08/25/06 A Jarvis	.50 Correspondence on plan issues. (1/3 time)
08/25/06 A Jarvis	6.00 Draft plan of reorganization. (1/3 time)
08/25/06 A Jarvis	.10 Telephone conference with S. C. Strong regarding resolution of certain plan issues.
08/25/06 A Jarvis	.10 Telephone conference with S. C. Strong regarding working out plan concerns.
08/25/06 B Kotter	.07 Exchange e-mail with M. Haftl regarding Plan issues (.2).
08/25/06 S Strong	1.30 Exchange emails with A. W. Jarvis regarding Plan issues (0.4); exchange emails with A. Landis and committees counsel regarding Plan exclusivity (0.3); telephone conference with A. W. Jarvis regarding same (0.3); telephone conference with R. Charles and A. W. Jarvis regarding same (0.2); email to committees counsel regarding debtors position on Plan negotiations (0.2); telephone conference with G. Garman regarding same (0.2); voice messages and email to T. Allison regarding same (0.2); exchange emails with E. Karasik regarding same (0.1); confer with P. Hunt regarding various Plan and Disclosure Statement drafting issues (0.6); continue work on Disclosure Statement drafting (1.4).
08/26/06 P Hunt	2.90 Read alternate bids (1.0); office conference with A. W. Jarvis, S. C. Strong and Mesirow team regarding plan issues (1.3); read most recent version of disclosure statement and comment on same (.9); revise section of

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 12
October 23, 2006

disclosure statement regarding binding nature of plan (.4); update plan based on changes made by A. W. Jarvis (4.5) memorandum to A. W. Jarvis and S. C. Strong regarding inconsistent provisions in plan, questions to be resolved (.6).

08/26/06 A Jarvis	.10 Telephone conference with S. C. Strong and P. Hunt regarding unresolved issues in plan. (1/3 time)
08/26/06 A Jarvis	3.80 Draft plan of reorganization. (1/3 time)
08/26/06 S Strong	1.40 Telephone conference with A. W. Jarvis regarding Plan issues (0.5); participate in conference call with A. W. Jarvis, P. Hunt, J. Atkinson, B. Fasel and S. Smith regarding Plan issues and term sheets (1.0); confer with P. Hunt and A. W. Jarvis regarding Plan and Disclosure Statement issues (0.2); review and analysis of various term sheets and proposals for Plan (1.1); further discussions with P. Hunt regarding same (0.2); continue drafting and revising Disclosure Statement (1.2).
08/27/06 P Hunt	2.80 Further revisions/amendments/additions of text to plan.
08/28/06 P Hunt	4.17 Revise and amend provisions of plan regarding trust and executory contracts (6.9); telephone conference with Committee regarding sale, plan and exclusivity issues (1.2); office conference with A. W. Jarvis regarding plan issues (.2); draft disclosure statement regarding summary of plan (1.2); attend call with Committee regarding sale negotiations (1.0); read R. Charles proposal and analyze same (1.6); office conference with S. C. Strong regarding UCC proposal, analysis for plan, and assignment of tasks (.4).
08/28/06 A Jarvis	.30 Conference with T. Allison and S. C. Strong regarding plan issues, bids on assets. (1/3 time)

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 13
October 23, 2006

08/28/06 A Jarvis	2.00 Meeting with J. Milanowski, counsel, T. Allison and Diversified professionals regarding IP receivable, IP claims, settlement discussions. (1/2 time)
08/28/06 A Jarvis	.40 Meeting with Mesirow regarding plan issues. (1/3 time)
08/28/06 A Jarvis	.20 Telephone conference with T. Allison regarding plan issues. (1/3 time)
08/28/06 A Jarvis	1.10 Draft plan and disclosure statement. (1/3 time)
08/28/06 B Kotter	.03 Brief conference with S. C. Strong regarding research on plan and disclosure statement issues (.1).
08/28/06 S Strong	2.77 Review and analyze documents for, and drafting of, Disclosure Statement (2.7); continue analysis for and drafting of Disclosure Statement (2.1); continue drafting Disclosure Statement, and circulate draft to RQN and Mesirow teams for review and input (0.6); continue analysis for and drafting of post-petition events sections of Disclosure Statement, and circulate same to RQN and Mesirow teams for review and input (2.9).
08/28/06 S Strong	1.77 Telephone conference with A. W. Jarvis regarding exclusivity, claims bar date, and other Plan issues (0.2); confer with A. Tsu regarding same (0.2); discussions with P. Hunt regarding Plan issues (0.1); research executory contracts issue relating to Plan that was raised on call with committees (0.6); review email from R. Charles regarding Plan issues, and telephone conference with B. Fasel and J. Reed regarding same (0.3); telephone conference with A. W. Jarvis regarding Plan issues (0.3); exchange emails with R. Charles, M. Levinson and S. Freeman regarding Plan issues and further discussions needed (0.2); review and analysis of recent revisions to Plan/Acquisition term sheets of RB and SP (0.6); participate in conference call with T. Allison, A. W. Jarvis, J. Hermann, S. Freeman, and R. Charles regarding Plan issues and negotiations (0.7); further discussions with P.

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 14
October 23, 2006

Hunt regarding plan and disclosure statement drafting issues (0.3); further discussion with A. W. Jarvis and P. Hunt regarding same (0.7); review relevant documents and draft certain definitions for P. Hunt for insertion in Plan (1.1).

08/28/06 E Toscano	.20 Review the preliminary report from First American Title on the Epic Resorts property in Palm Springs; forward same to S. C. Tingey.
08/29/06 P Hunt	3.17 Participate in Committee conference call regarding plan negotiations (1.2); office conference with S. C. Strong and read email from A. W. Jarvis regarding plan drafting issues (.1); draft version of plan for circulation to Committees (1.7); research regarding tax and contract issues for plan (2.6); e-mail to A. W. Jarvis regarding plan (.1); telephone conference with A. W. Jarvis and S. C. Strong regarding plan negotiation issues (.3); conference call with S. C. Strong, A. W. Jarvis, T. Allison and S. Freeman regarding plan negotiations (1.0); revise proposed plan with most recent information (2.5).
08/29/06 A Jarvis	2.10 Draft plan and disclosure statement. (1/3 time)
08/29/06 A Jarvis	.30 Correspondence on term sheet for plan. (1/3 time)
08/29/06 S Strong	1.77 Review voice message from M. Kehl with legal question regarding liquidation analysis for Disclosure Statement (0.1); research regarding same, and telephone conference with M. Kehl regarding same (0.8); continue drafting and revising Disclosure Statement (1.1); participate in telephone conference with RQN and Mesirov teams regarding Plan negotiations and strategies (0.4); further discussions with B. Fasel, A. W. Jarvis and P. Hunt regarding Plan issues (0.2); confer with P. Hunt regarding additional Plan drafting issues (0.2); research regarding tax issues for Plan and Disclosure Statement, and email to A. W. Jarvis, P. Hunt, and K. J. Applegate regarding

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 15
October 23, 2006

same (0.7); continue work on Disclosure Statement (0.8); review FTD committees proposed revisions to two draft term sheets, and UCCs proposed revisions to FTD/ECC term sheet for Plan (0.6); confer with A. W. Jarvis regarding various Plan and Disclosure Statement issues and strategies (0.4).

08/30/06 P Hunt	2.47 Read numerous emails regarding lead bidder decision and amendments to plan (.3); incorporate provisions in UCC term sheet in plan (2.7); revise plan (4.0); attend part of Committees' call regarding exclusivity issues (.4).
08/30/06 A Jarvis	.20 Correspondence on extension of exclusivity. (1/3 time)
08/30/06 A Jarvis	.20 Correspondence on information requests on IP.
08/30/06 S Strong	1.20 Email to K. J. Applegate regarding tax issues in Disclosure Statement (0.1); confer with R. H. Madsen regarding litigation issues for Disclosure Statement, and review litigation summary (0.3); telephone conference with local counsels office regarding Disclosure Statement formatting and filing procedures (0.2); review provisions of current draft of Plan, and work on further drafting and revising of Disclosure Statement (1.7); telephone conference with J. Reed regarding liquidation analysis (0.1); telephone conference with A. W. Jarvis, T. Allison and B. Fasel regarding Plan issues (0.2); telephone conference with A. W. Jarvis, Mesirow team and proposed purchaser regarding term sheet and plan issues (0.2); telephone conference with A. W. Jarvis, T. Allison, S. Smith and J. Atkinson regarding Plan issues (0.3); further discussions with A. W. Jarvis regarding same (0.1); telephone conference with A. W. Jarvis and J. Atkinson regarding liquidation analysis for Disclosure Statement (0.4).

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 16
October 23, 2006

08/30/06 S Strong	.27 Telephone conference with T. Allison and J. Atkinson regarding new issues with term sheet from potential purchaser under a plan (0.3); telephone conference with A. W. Jarvis and Mesiorow team regarding same (0.3); telephone conference with S. Smith regarding same (0.2).
08/30/06 E Toscano	.20 Review emails from A. W. Jarvis and others regarding a title report issue; follow up with S. C. Tingey and others regarding same.
08/31/06 P Hunt	1.87 Revise plan with new bid (3.2); research Sections 365 and 363 issues for plan (1.6); email memorandum to A. W. Jarvis regarding sale issues (.1); read and analyze Sections 365 and 363 regarding plan issues (.5); office conference with S. C. Strong regarding Sections 365 and 363 plan issues (.2).
08/31/06 A Jarvis	.10 Telephone conference with T. Allison, E. A. Monson and bidder attorney regarding bidding.
08/31/06 A Jarvis	.30 Review term sheets, discuss issues, status of bidding with J. Atkinson, T. Allison, B. Fasel and E. A. Monson.
08/31/06 A Jarvis	.10 Telephone conference with S. C. Strong regarding hearing, plan drafting.
08/31/06 S Strong	1.53 Exchange emails with C. Carlyon and L. Schwartz regarding request to extend exclusivity (0.2); telephone conference with E. A. Monson regarding same (0.1); confer with P. Hunt regarding Plan issues (0.2); review proposed memorandum of law regarding exclusivity from L. Schwartz, and exchange emails with E. Monson and L. Schwartz regarding same (0.3); continue drafting and revision Disclosure Statement (3.1); telephone conference with A. W. Jarvis regarding status of negotiations with proposed purchasers under a Plan (0.2); confer with P. Hunt regarding same (0.2); telephone conferences with T. Allison, A. W. Jarvis and B. Fasel regarding more issues concerning plan and proposed purchaser (0.3).

TOTAL FOR LEGAL SERVICES RENDERED

\$27,781.53

“Exhibit G-19”

STATEMENT OF ACCOUNT

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Unsecured Creditors Committee Relations

08/01/06 A Jarvis	.10	Correspondence with committees regarding plan issues.
08/01/06 A Jarvis	.13	Correspondence with committees regarding plan issues, exclusivity.
08/01/06 A Jarvis	.30	Draft memo to committees regarding plan, disclosure statement.
08/01/06 B Kotter	1.30	Review and analysis of various vendor proposals related to the imaging of documents (2.3); conferences with S. C. Strong regarding vendor selection (.2); review and respond to multiple e-mails regarding vendor selection with Natalie Tanner (.3); phone call with N. Tanner (.1); exchange e-mails with S. C. Strong and A. W. Jarvis (.3); review e-mail from M. Olsen regarding documents located at offsite storage facility that may be responsive to the Joint Request (.1); exchange e-mail with E. A. Monson regarding vendor proposal (.1); additional review of proposals and cost estimates of imaging on OCR costs (1.8).
08/01/06 S Strong	.08	Review emails from N. Tanner regarding document imaging bids and costs, and exchange emails with A. W. Jarvis regarding same (.3).

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 2
October 23, 2006

08/01/06 S Strong .10 Confer with S. C. Tingey regarding status of loan/collateral summary requested by committees, and find and send to S. C. Tingey a preliminary spreadsheet prepared by Mesirow regarding same (.4).

08/02/06 A Jarvis .13 Draft e-mail to committees regarding plan negotiations.

08/02/06 B Kotter .35 Review and respond to multiple e-mails regarding imaging vendors and costs (.6); continued analysis of proposals for A. W. Jarvis and S. C. Strong and draft e-mail regarding same (.8).

08/02/06 S Strong .05 Exchange emails with B. J. Kotter, E. A. Monson and A. W. Jarvis regarding document imaging project and projected costs in response to committees joint document request (0.2).

08/02/06 S Strong .15 Exchange emails with M. Haftl and J. Nugent regarding confidentiality agreements signed by potential lenders and purchasers, and committees request for same (0.2); confer with A. W. Jarvis regarding undisclosed potential DIP lender, and assist A. W. Jarvis with emails to Mesirow and committees regarding same (0.4).

08/03/06 A Brinkerhoff .58 Meeting with S. Strong and E. Monson regarding various claims for documents from debtor (.7); meeting with E. Monson regarding background of document review, documents to be scanned, claims of privilege and contours of protective order (1.6).

08/03/06 A Jarvis .20 Conference with T. Allison, J. Nugent and S. Smith regarding meeting with committees, plan process.

08/03/06 B Kotter .70 Review e-mail and correspondence to document timeline of response to joint request (1.8); brief conference with A. W. Jarvis regarding same (.2); continued revision and drafting of timeline (.8).

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 3
October 23, 2006

08/03/06 E Monson 1.23 Draft e-mail to LeAnne Weiss regarding financial information put together for joint committee requests (.2); review e-mails from L. Schwartzter and A. W. Jarvis regarding committee requests and issues relating thereto (.3); discussions with B. J. Kotter regarding joint committee requests (.4); meet with A. T. Brinkerhoff and discuss case and go over joint committee requests (2.3); review e-mails from B. J. Kotter regarding joint committee requests (.3); review e-mails from A. W. Jarvis and B. J. Kotter regarding joint committee requests (.2); review e-mails from L. Weese regarding joint committee request (.1); review e-mails from L. Schwartzter and S. C. Strong regarding requests from committees for more information (.3); work on joint committee requests (.8).

08/03/06 S Strong .15 Confer with A. W. Jarvis regarding committees request for meeting and exchange emails with T. Allison and L. Schwartzter regarding same (0.4); telephone conference with L. Schwartzter regarding same (0.2).

08/03/06 S Strong .08 Review B. J. Kotters timeline of debtors efforts to respond to joint committees document requests, confer with A. W. Jarvis regarding same, and transmit same to Mesirow team with comments (.3).

08/03/06 S Strong .18 Telephone conferences with J. Nugent regarding development of chart requested by committees reflecting all confidentiality agreements signed by potential lenders and asset purchasers, review and edit same, and transmit to committees counsel (.7).

08/04/06 B Kotter .35 Review memo circulated to committees by L. Treadway regarding imaging vendors (.3); discussion with E. A. Monson regarding proposal and continued response (.2); draft and circulate e-mail regarding status of joint committee requests and debtors' response (.6); revise e-mail per comments and recirculate (.3).

08/04/06 B Kotter .45 Review of documents responsive to committee's joint request on CD (1.8).

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 4
October 23, 2006

08/04/06 E Monson .53 Review and revise e-mail to Committee drafted by B. J. Kotter and discuss revisions with B. J. Kotter (.3); put together documents for A. T. Brinkerhoff in connection with Joint Committee requests and leave voice mail with A. T. Brinkerhoff regarding documents (.5); meet with B. J. Kotter and discuss future course of action on joint committee requests (.3); meet with B. J. Kotter and A. T. Brinkerhoff and discuss issues relating to joint committee requests (.8); draft e-mail to A. W. Jarvis, S. C. Strong and A. T. Brinkerhoff regarding protective order (.2).

08/07/06 A Brinkerhoff .68 Meeting with B. Kotter regarding document production procedures (.3); review 8/4/06 Memorandum of Shea & Carlyon, Ltd. regarding vendor recommendations (.2); revisions and additions to draft Protective Order (.7); meeting with E. Monson and B. Kotter regarding committees' requests for documents and information and Protective Order (1.5).

08/07/06 A Jarvis .10 Correspondence on preparation of materials for committee meetings.

08/07/06 E Monson .55 Work on joint committee requests for information (2.2).

08/07/06 E Monson .45 Meet with B. J. Kotter and A. T. Brinkerhoff to discuss, coordinate and go over joint committee requests (1.8).

08/08/06 A Brinkerhoff .15 Review file rooms and locations of documents subject to Joint Request of Documents from credit committees.

08/08/06 A Jarvis .62 Meetings with Mesirow team in preparation for Committee meetings, plan process.

08/08/06 A Jarvis 1.20 Attend Committee meeting regarding plan options, purchase offers; conferences with committee counsel regarding plan options.

08/08/06 B Kotter .05 Phone call with E. A. Monson regarding response to committee's joint information request (.2).

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 5
October 23, 2006

08/08/06 S Strong	.35	Discussions with A. W. Jarvis regarding various issues to be discussed and presented at meeting today with Committees (1.4).
08/08/06 S Strong	.10	Review email from S. C. Tingey and attached draft of loan detail chart for committees, confer with A. W. Jarvis regarding same, voice mail to S. C. Tingey regarding same, and oversee printing of same for distribution at meeting with committees (.4).
08/08/06 S Strong	1.35	Discussions with A. W. Jarvis, T. Allison and S. Smith in preparation for meeting with Committees, and prepare for meeting (1.3); participate in meeting with Committees regarding various case issues and strategies for moving forward (4.1).
08/09/06 A Brinkerhoff	.25	Further review of file rooms and offices for documents subject to Joint Document Request from committees (1.0).
08/09/06 B Kotter	.08	Call with E. A. Monson and S. C. Strong regarding document production issues (.3).
08/09/06 E Monson	.15	Meet with LeeAnn Weese and A. T. Brinkerhoff to discuss information put together for joint committee requests (.6).
08/09/06 E Monson	.40	Work with A. T. Brinkerhoff on joint committee requests (1.6).
08/09/06 S Strong	.10	Review and approve proposed order regarding UCCs retention of Sierra (.1).
08/10/06 A Jarvis	.07	Correspondence on information being gathered and created for dissemination to committees.
08/10/06 B Kotter	.08	Conference with E. A. Monson regarding response to committee's joint request for information (.3).
08/10/06 R Madsen, II	1.05	Review of documentation with respect to attorney client privileged communication.
08/10/06 E Monson	.17	Work on joint committee request for information.

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 6
October 23, 2006

08/11/06 A Brinkerhoff .15 Meeting with E. Monson and B. Kotter regarding coordination of work on committees' joint document request.

08/11/06 B Kotter .33 Conference with E. A. Monson and A. T. Brinkerhoff regarding response to Joint Committee Request and continuing production issues (.6); continue review of SEC documents for response to Joint Committee request (.7).

08/11/06 R Madsen, II .18 Continued due diligence review of documents and creation of privilege log.

08/11/06 E Monson .15 Conferences with A. T. Brinkerhoff and B. J. Kotter regarding joint committee requests (.6).

08/12/06 A Jarvis .10 Correspondence on information being gathered and compiled for committees, committee call.

08/13/06 A Jarvis .20 Review chart prepared for committee; correspondence regarding same.

08/14/06 B Kotter 1.50 Conference with S. C. Tingey regarding committee call and loan spreadsheet (.3); review e-mail from S. C. Tingey and attached loan review spreadsheet in advance of committee call (.4); brief conference with E. A. Monson regarding same (.1); draft e-mail to A. W. Jarvis regarding same (.2); phone call with A. W. Jarvis regarding committee call and circulation of loan file spreadsheet (.2); committee call (.9); phone call with J. Reed regarding circulation of spreadsheet (.1); brief conference with S. C. Tingey regarding spreadsheet circulation (.2); review of replacement spreadsheet and conference with S. C. Tingey regarding same (.2); draft of e-mail to counsel with revised spreadsheet (.2); review of documents responsive to joint committee request (3.2).

08/14/06 E Monson .22 Participate in committee conference call.

08/15/06 A Jarvis .05 Correspondence on dissemination of term sheet to Committees.

08/15/06 A Jarvis .05 Correspondence on Committee document requests.

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 7
October 23, 2006

08/15/06 B Kotter	.25 Continue work on response to joint information request (.8); draft e-mail to L. Treadway regarding imaging (.2).
08/15/06 E Monson	.40 Review e-mail from R. Charles and draft of complaint on pre-petition payments (.4).
08/15/06 E Monson	.03 Review e-mail from B. J. Kotter to Lissa regarding joint committee request and vendor issues.
08/16/06 A Jarvis	.40 Conference with S. Smith, J. Atkinson and R. Charles regarding IP issues, lender collection issues, plan issues for unsecured creditors.
08/16/06 A Jarvis	.50 Meeting with M. Levinson, L. Ernce and R. Charles regarding plan issues for unsecureds and Diversified.
08/16/06 A Jarvis	.10 Correspondence regarding committee meeting.
08/17/06 A Jarvis	.07 Conference with S. Smith and J. Atkinson regarding meeting with committees on plan issues.
08/17/06 A Jarvis	.68 Meeting with committees regarding plan settlement discussions.
08/17/06 B Kotter	.70 Review documents responsive to committees' joint request (2.8).
08/18/06 B Kotter	.25 Review and respond to e-mail regarding imaging of various documents (.7); exchange e-mail with S. Smith regarding imaging/copying of loan binders (.3).
08/21/06 A Jarvis	.05 Correspondence on committee call.
08/21/06 B Kotter	.10 Review and respond to e-mails regarding issues relative to debtor's response to joint committee requests (.4).
08/22/06 A Jarvis	.07 Review correspondence from Unsecured Creditors' Committee.

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 8
October 23, 2006

08/23/06 A Jarvis	.33 Conference call with Committees regarding negotiations on lead bid, plan, update on motions, business operations.
08/23/06 A Jarvis	.30 Conference with Committees regarding plan issues.
08/23/06 S Strong	.33 Participate in weekly conference call of debtors and committees (1.3).
08/24/06 A Jarvis	.20 Review letter from UCC.
08/24/06 S Strong	.30 Exchange emails with A. W. Jarvis regarding letter to letter to investors proposed by UCC regarding recovery of prepaid interest, and review revised draft of same (.3).
08/28/06 A Jarvis	.40 Conference call with Diversified and UCC professionals regarding plan issues.
08/28/06 A Jarvis	.10 Conference with Mesirow regarding preparation for Committee call.
08/28/06 A Jarvis	.25 Participate in call with Committee regarding bids on assets, plan, pending motions.
08/28/06 E Monson	.80 Participate in conference call with A. W. Jarvis, T. Allison, S. C. Strong, P. Hunt, and counsel by UCC to discuss plan and other issues in case (.8).
08/28/06 S Strong	.30 Participate in weekly conference call with debtors and committees professionals regarding various issues, including Plan issues and negotiations (1.2).
08/29/06 A Jarvis	.25 Conference call with Committees regarding plan issues, pending motions, negotiations on asset sale.
08/29/06 A Jarvis	.22 Conference call with Committees regarding status of negotiations with lead bidder.

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 9
October 23, 2006

- 08/29/06 S Strong .70 Telephone conference with S. Smith and A. W. Jarvis regarding letter requested by UCC to recipients of distributions (0.2); review final revisions to letter, and telephone conference with S. Smith regarding same (0.2); review email from S. Smith with final copy of letter (0.1); email copy of final letter to S. Freeman and R. Charles with explanation (0.2).
- 08/29/06 S Strong .48 Participate in conference call with debtors and committees professionals regarding Plan issues and negotiations with potential purchasers under a Plan (1.1); follow-up conference call with committees and debtors professionals regarding Plan negotiating issues (0.8).
- 08/30/06 A Jarvis .38 Committee call regarding plan, offer letter, pending motions, exclusivity.
- 08/30/06 S Strong 1.43 Participate in morning call with debtors and committees regarding procedures/issues for ongoing distributions, issues concerning transfer of LSAs, potential purchasers under a Plan, and other Plan negotiating issues (1.2); participate in afternoon call with debtors and committees regarding Plan issues and exclusivity (0.8); voice message with R. Charles on behalf of committees to A. Landis regarding plan exclusivity (0.2); review emails from R. Charles and A. Landis regarding same (0.3); prepared proposed Stipulated Order to further extend exclusivity at request of committee and circulate same to committees for comment (0.8); telephone conference with C. Pajak regarding error in Stipulation, revise same, and recirculate to Committees (0.4); telephone conference with A. W. Jarvis regarding USTs position on exclusivity, and send follow-up emails to Committees regarding same (0.5); exchange further emails with committees counsel regarding approval and filing of proposed Stipulated Order and emergency motion needed for same (0.7); draft emergency motion for approval of Stipulated Order, and circulate to Committees counsel (0.8).

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 10
October 23, 2006

08/31/06 E Monson .40 Participate in conference call with A. W.
Jarvis, T. Allison, Mike Tucker, and J.
Herman (.4).

TOTAL FOR LEGAL SERVICES RENDERED

\$7,277.99